



3013 (02-09-04)

# ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE  
WEST ALLIS, WI 53214

For the Year Ended: DECEMBER 31, 2001

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** WEST ALLIS MUNICIPAL WATER UTILITY

**Utility Address:** 7525 WEST GREENFIELD AVENUE  
WEST ALLIS, WI 53214

**When was utility organized?** 1/1/1906

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KRIS MOEN

**Title:** FINANCE SUPERVISOR

**Office Address:**

7525 WEST GREENFIELD AVENUE  
WEST ALLIS, WI 53214

**Telephone:** (414) 302 - 8251

**Fax Number:** (414) 302 - 8321

**E-mail Address:** kmoen@ci.west-allis.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RICHARD NARLOCK

**Title:** CHAIRPERSON, BOARD OF PUBLIC WORKS

**Office Address:**

7525 W. GREENFIELD AVE  
WEST ALLIS, WI 53214

**Telephone:** (414) 476 - 6125

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** THOMAS KARMAN, CPA**Title:** PARTNER**Office Address:** SHENCK SOLUTIONS  
2200 RIVERSIDE DR  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 5/7/2001**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GARY SCHMID CPA**Title:** MANAGER OF FINANCE**Office Address:**  
7525 W GREENFIELD AVENUE  
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8252**Fax Number:** (414) 302 - 8321**E-mail Address:** gschmid@ci.west-allis.wi.us

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**Name:** MICHAEL PERTMER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**  
6300 WEST MCGEOCH  
WEST ALLIS, WI 53219**Telephone:** (414) 302 - 8832**Fax Number:** (414) 302 - 8889**E-mail Address:** mpertmer@ci.west-allis.wi.us

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**Name:** PAUL ZIEHLER**Title:** ACTING CITY TREASURER**Office Address:**  
7525 WEST GREENFIELD AVENUE  
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8201**Fax Number:** (414) 302 - 8321**E-mail Address:** pziehler@ci.west-allis.wi.us

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**Name of utility commission/committee:** Board of Public Works

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**Names of members of utility commission/committee:**

HON KURT KOPPLIN, ALDERMAN

HON RICHARD NARLOCK, ALDERMAN/CHAIR

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

HON JAMES SENGSTOCK, ALDERMAN

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**Is sewer service rendered by the utility?** NO ALDERMAN/VICE-CHAIR

**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,561,806	5,595,682	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,130,810	3,752,027	<b>2</b>
Depreciation Expense (403)	382,541	401,093	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	677,176	675,712	<b>5</b>
<b>Total Operating Expenses</b>	<b>5,190,527</b>	<b>4,828,832</b>	
<b>Net Operating Income</b>	<b>371,279</b>	<b>766,850</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>371,279</b>	<b>766,850</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(24,835)	(133,174)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	0	<b>10</b>
Miscellaneous Nonoperating Income (421)	883	1,564	<b>11</b>
<b>Total Other Income</b>	<b>(23,952)</b>	<b>(131,610)</b>	
<b>Total Income</b>	<b>347,327</b>	<b>635,240</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	515	7,010	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>515</b>	<b>7,010</b>	
<b>Income Before Interest Charges</b>	<b>346,812</b>	<b>628,230</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,941	1,815	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	93,065	97,604	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>97,006</b>	<b>99,419</b>	
<b>Net Income</b>	<b>249,806</b>	<b>528,811</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,621,591	1,092,780	<b>20</b>
Balance Transferred from Income (433)	249,806	528,811	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,871,397</b>	<b>1,621,591</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
NONE		5
<b>Total (Acct. 419):</b>	0	
<b>Miscellaneous Nonoperating Income (421):</b>		
SALE OF SCRAP	883	6
<b>Total (Acct. 421):</b>	883	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
MISC DR/CR-RECONCILIATIONS	515	8
<b>Total (Acct. 426):</b>	515	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	1,430				<b>1,430</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	26,265				<b>26,265</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>26,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,265</b>	
<b>Net income (or loss)</b>	<b>(24,835)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(24,835)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	5,561,806	0	0	0	<b>5,561,806</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,510				<b>4,510</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,557,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,557,296</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	701,650	340,765	<b>1,042,415</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	165,129		<b>165,129</b>	<b>5</b>
Merchandising and jobbing	26,265		<b>26,265</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	18,351		<b>18,351</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	340,765	(340,765)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,252,160</b>	<b>0</b>	<b>1,252,160</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	24,911,064	24,642,556	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,296,354	7,923,641	2
<b>Net Utility Plant</b>	<b>16,614,710</b>	<b>16,718,915</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)	10		4
<b>Total Net Utility Plant</b>	<b>16,614,720</b>	<b>16,718,915</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,984,806	2,951,194	15
Other Accounts Receivable (143)	0	114,226	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	111,821	162,105	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,096,627</b>	<b>3,227,525</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,169	9,567	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>11,169</b>	<b>9,567</b>	
<b>Total Assets and Other Debits</b>	<b>19,722,516</b>	<b>19,956,007</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,810,090	2,810,090	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,871,397	1,621,591	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,681,487</b>	<b>4,431,681</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	1,939,361	2,026,669	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,939,361</b>	<b>2,026,669</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	240,837	235,198	<b>33</b>
Payables to Municipality (233)	1,980,190	2,456,133	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	23,956	23,963	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	88,203	51,133	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>2,333,186</b>	<b>2,766,427</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	10,768,482	10,731,230	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>19,722,516</b>	<b>19,956,007</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	24,893,395	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	17,669				<b>7</b>
<b>Total Utility Plant</b>	<b>24,911,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	8,296,354	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>8,296,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,614,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	7,923,641				<b>7,923,641</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	382,541				<b>382,541</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	46,142				<b>46,142</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation & Power Oper Equip	45,152				<b>45,152</b>	<b>9</b>
Salvage	37,282				<b>37,282</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>511,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>511,117</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	130,181				<b>130,181</b>	<b>15</b>
Cost of removal	7,123				<b>7,123</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Corr Loss on Asset Retirement	1,100				<b>1,100</b>	<b>18</b>
<b>Total debits</b>	<b>138,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,404</b>	<b>19</b>
<b>Balance End of Year</b>	<b>8,296,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,296,354</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
None	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	111,821	162,105	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>111,821</u>	<u>162,105</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GENERAL OBLIGATION BONDS--1998	263	428	4,208	1
GENERAL OBLIGATION BONDS--1999	115	428	1,963	2
GENERAL OBLIGATION BONDS--2000	50	428	900	3
GENERAL OBLIGATION BONDS-2001	165	428	2,835	4
GENERAL OBLIGATION NOTES--1993	535	428	535	5
GENERAL OBLIGATION NOTES--1994	140	428	280	6
GENERAL OBLIGATION NOTES--1995	100	428	300	7
GENERAL OBLIGATION NOTES--1997	30	428	148	8
Total			11,169	
Unamortized premium on debt (251)				
NONE				9
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,810,090	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>2,810,090</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0      1

**Net amount of bonds outstanding December 31:**      0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1994 GO PROMIS NOTES \$200,000	04/01/1994	04/01/2004	4.44%	60,000	<b>1</b>
1995 GO PROMIS NOTES \$125,000	04/01/1995	04/01/2005	5.27%	51,724	<b>2</b>
1996 GO PROMIS NOTES \$500,000	02/01/1996	02/01/2006	4.27%	250,000	<b>3</b>
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	131,111	<b>4</b>
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	421,053	<b>5</b>
1998 GOB \$597,054, REF 90-92 DEBT	03/01/1998	06/01/2002	4.36%	100,000	<b>6</b>
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	222,973	<b>7</b>
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	237,500	<b>8</b>
2001 GOB \$300,000	04/01/2001	04/01/2020	4.75%	300,000	<b>9</b>
1993 GO PROMIS NOTES \$825,000	04/01/1993	04/01/2003	4.98%	165,000	<b>10</b>
<b>Total for Account 223</b>				<b>1,939,361</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	677,177	2
Charged electric department expense		3
Charged sewer department expense	30,115	4
<b>Other (explain):</b>		
Capital Costs	1,200	5
<b>Total Accruals and other credits</b>	<b>708,492</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	88,076	7
PSC Remainder Assessment	6,860	8
<b>Other (explain):</b>		
2001 Property Tax Equivalent	613,556	9
<b>Total payments and other debits</b>	<b>708,492</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
None	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
General Obligation Bonds---3/1/90	0			0	2
General Obligation Bonds--3/1/91	0			0	3
GENERAL OBLIG BONDS-4/1/92 ROUNDING	1			1	4
General Obligation Bonds--4/1/93	3,264	9,885	10,941	2,208	5
General Obligation Bonds--4/1/94	910	2,980	3,200	690	6
General Obligation Bonds--4/1/95	855	2,911	3,081	685	7
General Obligation Bonds--2/1/96	5,333	10,852	11,737	4,448	8
General Obligation Bonds--1/15/98	5,035	19,355	19,618	4,772	9
General Obligation Bonds--5/1/97	1,879	6,855	7,076	1,658	10
General Obligation Bonds--3/1/98	890	6,930	7,466	354	11
GENERAL OBLIGATION BONDS--2/23/99	2,544	9,760	9,899	2,405	12
GENERAL OBLIGATION BONDS--4/1/00	3,252	12,934	12,959	3,227	13
GENERAL OBLIGATION BONDS--4/1/01		10,603	7,095	3,508	14
<b>Subtotal</b>	<b>23,963</b>	<b>93,065</b>	<b>93,072</b>	<b>23,956</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	16
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>23,963</b>	<b>93,065</b>	<b>93,072</b>	<b>23,956</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,731,230	0	0	0	0	<b>10,731,230</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	20,574					<b>20,574</b>	<b>2</b>
For Mains	979					<b>979</b>	<b>3</b>
<b>Other (specify):</b>							
METERS & ROM'S	11,356					<b>11,356</b>	<b>4</b>
HYDRANTS	2,066					<b>2,066</b>	<b>5</b>
ASSESSMENTS	2,277					<b>2,277</b>	<b>6</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>7</b>
<b>Balance End of Year</b>	<b>10,768,482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,768,482</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>8</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	2,984,806	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>2,984,806</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	495,775	23
LOCAL SEWER REVENUE PAYABLE	133,513	24
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,016,846	25
DUE TO STORM SEWER FUND	334,056	26
<b>Total (Acct. 233):</b>	<b>1,980,190</b>	
<b>Other Deferred Credits (253):</b>		
NONE		27
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	24,706,252	0	0	0	<b>24,706,252</b>	<b>1</b>
Materials and Supplies	136,963	0	0	0	<b>136,963</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	8,109,997	0	0	0	<b>8,109,997</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	10,749,856	0	0	0	<b>10,749,856</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,983,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,983,362</b>	
Net Operating Income	371,279	0	0	0	<b>371,279</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.21%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,810,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,746,494	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,556,584</b>	
<b>Net Income</b>		
Net Income	249,806	5
<b>Percent Return on Proprietary Capital</b>	<b>5.48%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

Significant acquisitions during 2001 include the purchase of a loader/backhoe for approximately \$125,000. The Utility retired/sold its existing backhoe when the new one was purchased. Additional details are provided in the depreciation schedules.

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**2. Leaseholder changes.**

None.

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**3. Extensions of service.**

None.

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**4. Estimated changes in revenues due to rate changes.**

In accordance with the Purchased Water Adjustment Clause in our rate order, the Utility implemented increased rates effective June 1, 2001. The rate increase was a result of the simple rate case filed by Milwaukee Water Works. Volumetric Rates increased approximately 1.25%, and quarterly service charges increased approximately 1.20%. Generally speaking, this rate increase should have a relatively small impact on revenues.

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**5. Obligations incurred or assumed, excluding commercial paper.**

General Obligation Bonds issued 4/1/01--\$300,000

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**6. Formal proceedings with the Public Service Commission.**

PWAC Rate Increase effective June 1, 2001.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

good filer!

August 29, 2002

Ms. Kris Moen, Finance Director  
West Allis Water Utility  
7525 West Greenfield Avenue  
West Allis, WI 53214-4648

2001 Analytical Review DWCCA-6360-ELE

Dear Ms. Moen:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	5,419,167	1
<b>Total Sales of Water</b>	<b>5,419,167</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	40,274	2
Miscellaneous Service Revenues (471)	18,012	3
Rents from Water Property (472)	35,150	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	49,203	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>142,639</b>	
<b>Total Operating Revenues</b>	<b>5,561,806</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	2,100,407	8
Pumping Expenses (620-633)	129,531	9
Water Treatment Expenses (640-652)	28,115	10
Transmission and Distribution Expenses (660-678)	1,196,737	11
Customer Accounts Expenses (901-905)	117,605	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	558,415	14
<b>Total Operation and Maintenance Expenses</b>	<b>4,130,810</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	382,541	15
Amortization Expense (404-407)		16
Taxes (408)	677,176	17
<b>Total Other Operating Expenses</b>	<b>1,059,717</b>	
<b>Total Operating Expenses</b>	<b>5,190,527</b>	
<b>NET OPERATING INCOME</b>	<b>371,279</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	17,373	1,138,615	2,769,616	4
Commercial	2,035	672,048	1,098,580	5
Industrial	83	312,091	410,535	6
<b>Total Metered Sales to General Customers (461)</b>	<b>19,491</b>	<b>2,122,754</b>	<b>4,278,731</b>	
Private Fire Protection Service (462)	242		48,422	7
Public Fire Protection Service (463)	19,569		905,348	8
Other Sales to Public Authorities (464)	79	122,377	186,666	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>39,381</b>	<b>2,245,131</b>	<b>5,419,167</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
None	None			1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	905,348	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>905,348</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	40,274	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>40,274</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT SERVICE CHARGE	15,592	7
MISC METER CHARGES	2,420	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>18,012</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER REVENUE (LEASES)	35,150	9
<b>Total Rents from Water Property (472)</b>	<b>35,150</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	49,192	11
<b>Other (specify):</b>		
MISC FEES	11	12
<b>Total Other Water Revenues (474)</b>	<b>49,203</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,100,407	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>2,100,407</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	57,405	17
Pumping Labor and Expenses (624)	34,573	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	37,553	25
<b>Total Pumping Expenses</b>	<b>129,531</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	4,423	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	23,692	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>28,115</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	131,277	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	26,031	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	18,449	39
Rents (666)	25,405	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	571	42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,737	43
Maintenance of Transmission and Distribution Mains (673)	307,118	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	444,901	46
Maintenance of Meters (676)	46,948	47
Maintenance of Hydrants (677)	171,235	48
Maintenance of Miscellaneous Plant (678)	2,065	49
<b>Total Transmission and Distribution Expenses</b>	<b>1,196,737</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	38,562	51
Customer Records and Collection Expenses (903)	74,533	52
Uncollectible Accounts (904)	4,510	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>117,605</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	5,268	56
Office Supplies and Expenses (921)	21,583	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	28,341	59
Property Insurance (924)	7,892	60
Injuries and Damages (925)	14,644	61
Employee Pensions and Benefits (926)	426,446	62
Regulatory Commission Expenses (928)	276	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	12,228	65
Rents (931)	2,419	66
Maintenance of General Plant (932)	39,318	67
<b>Total Administrative and General Expenses</b>	<b>558,415</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,130,810</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		613,556	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		20,785	<b>2</b>
<b>Net property tax equivalent</b>		<b>592,771</b>	
Social Security		77,545	<b>3</b>
PSC Remainder Assessment		6,860	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>677,176</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219700				3
County tax rate	mills		7.396600				4
Local tax rate	mills		11.349300				5
School tax rate	mills		9.755600				6
Voc. school tax rate	mills		2.226000				7
Other tax rate - Local	mills		1.866900				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.814100</b>				10
Less: state credit	mills		1.485000				11
<b>Net tax rate</b>	mills		<b>31.329100</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.349300</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.981600</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.866900</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.197800</b>				17
<b>Total Tax Rate</b>	mills		<b>32.814100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767896</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.329100</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.057475</b>				21
Utility Plant, Jan. 1	\$	24,642,556	24,642,556				22
Materials & Supplies	\$	162,105	162,105				23
<b>Subtotal</b>	\$	<b>24,804,661</b>	<b>24,804,661</b>				24
Less: Plant Outside Limits	\$	24,000	24,000				25
<b>Taxable Assets</b>	\$	<b>24,780,661</b>	<b>24,780,661</b>				26
Assessment Ratio	dec.		0.910300				27
<b>Assessed Value</b>	\$	<b>22,557,836</b>	<b>22,557,836</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.057475</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>542,685</b>	<b>542,685</b>				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>613,556</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>139,592</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	683,300	2,190	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>927,423</b>	<b>2,190</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,079	511	23
<b>Total Water Treatment Plant</b>	<b>9,079</b>	<b>511</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50,000		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			139,592	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>139,592</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			7,990	12
Structures and Improvements (321)			236,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			685,490	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>929,613</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,590	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,590</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			50,000	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,228,786	14,758	26
Transmission and Distribution Mains (343)	12,304,322	153,940	27
Fire Mains (344)	0		28
Services (345)	2,859,493	16,143	29
Meters (346)	1,812,321	44,031	30
Hydrants (348)	3,066,158	142,310	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>22,321,080</b>	<b>371,182</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	114,862		34
Office Furniture and Equipment (391)	18,302	908	35
Computer Equipment (391.1)	122,654	448	36
Transportation Equipment (392)	433,813		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	60,220	3,757	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	160,499	125,046	41
Communication Equipment (397)	189,221		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,364	425	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,121,935</b>	<b>130,584</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,519,109</b>	<b>504,467</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>24,519,109</b>	<b>504,467</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			2,243,544	26
Transmission and Distribution Mains (343)			12,458,262	27
Fire Mains (344)			0	28
Services (345)	680		2,874,956	29
Meters (346)	22,649		1,833,703	30
Hydrants (348)	22,113		3,186,355	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>45,442</b>	<b>0</b>	<b>22,646,820</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			114,862	34
Office Furniture and Equipment (391)	500		18,710	35
Computer Equipment (391.1)			123,102	36
Transportation Equipment (392)			433,813	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			63,977	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)	84,239		201,306	41
Communication Equipment (397)			189,221	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			22,789	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>84,739</b>	<b>0</b>	<b>1,167,780</b>	
<b>Total utility plant in service directly assignable</b>	<b>130,181</b>	<b>0</b>	<b>24,893,395</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>130,181</b>	<b>0</b>	<b>24,893,395</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	74,892	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>74,892</b>		<b>3,769</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	124,152	2.43%	5,738	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	444,225	4.42%	30,250	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>568,377</b>		<b>35,988</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	4,855	6.00%	561	17
<b>Total Water Treatment Plant</b>	<b>4,855</b>		<b>561</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	574,263	1.86%	41,594	19
Transmission and Distribution Mains (343)	2,577,431	0.93%	115,146	20
Fire Mains (344)	0			21
Services (345)	2,179,861	2.09%	59,925	22
Meters (346)	558,061	5.00%	91,151	23
Hydrants (348)	708,435	1.59%	49,707	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>6,598,051</b>		<b>357,523</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					78,661	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	78,661	
321					129,890	8
322					0	9
323					0	10
324					0	11
325					474,475	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	604,365	
331					0	16
332					5,416	17
	0	0	0	0	5,416	
341					0	18
342					615,857	19
343		5,250			2,687,327	20
344					0	21
345	680	1,873			2,237,233	22
346	22,649		1,788		628,351	23
348	22,113		8,288		744,317	24
349					0	25
	45,442	7,123	10,076	0	6,913,085	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	30,300	2.27%	2,607	<b>26</b>
Office Furniture and Equipment (391)	17,511	5.88%	1,088	<b>27</b>
Computer Equipment (391.1)	116,439	25.00%	6,663	<b>28</b>
Transportation Equipment (392)	230,097	8.72%	33,232	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	61,915	5.88%	3,651	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	128,313	7.09%	11,919	<b>33</b>
Communication Equipment (397)	80,855	9.09%	17,200	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	12,036	5.88%	1,328	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>677,466</b>		<b>77,688</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,923,641</b>		<b>475,529</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>7,923,641</b>		 <b>475,529</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					32,907	26
391	500				18,099	27
391.1					123,102	28
392				(1,100)	262,229	29
393					0	30
394				(1,694)	63,872	31
395					0	32
396	84,239		27,206		83,199	33
397					98,055	34
397.1					0	35
398					13,364	36
399					0	37
	84,739	0	27,206	(2,794)	694,827	
	130,181	7,123	37,282	(2,794)	8,296,354	
					0	38
	130,181	7,123	37,282	(2,794)	8,296,354	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	215,768			<b>215,768</b>	1
February	177,976			<b>177,976</b>	2
March	188,180			<b>188,180</b>	3
April	180,101			<b>180,101</b>	4
May	195,037			<b>195,037</b>	5
June	198,076			<b>198,076</b>	6
July	277,572			<b>277,572</b>	7
August	256,739			<b>256,739</b>	8
September	200,298			<b>200,298</b>	9
October	211,594			<b>211,594</b>	10
November	182,382			<b>182,382</b>	11
December	175,802			<b>175,802</b>	12
<b>Total annual pumpage</b>	<b>2,459,525</b>	<b>0</b>	<b>0</b>	<b>2,459,525</b>	
Less: Water sold				2,245,131	13
Volume pumped but not sold				<b>214,394</b>	14
Volume sold as a percent of volume pumped				<b>91%</b>	15
Volume used for water production, water quality and system maintenance				35,057	16
Volume related to equipment/system malfunction				1,254	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>36,311</b>	19
Volume pumped but unaccounted for				<b>178,083</b>	20
Percent of water lost				<b>7%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				11,043	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
High Usage day--July was a dry month in terms of precipitation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,573	26
Date of minimum: 9/22/2001					27
Total KWH used for pumping for the year				865,553	28
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					29
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
NONE	NONE	0	0	0	No	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	MODEL 8000--84TH ST	MODEL 8000--84TH ST	64663--96TH ST	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AC	AC	AC	<b>5</b>
Year Installed	1977	1977	1959	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	4,000	4,000	3,150	<b>8</b>
Pump Motor or Standby Engine Mfr	AC	AC	AC	<b>9</b>
Year Installed	1977	1977	1959	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	150	150	200	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#4	#5	#6	<b>14</b>
Location	64663--96TH ST	64663--96TH STL 1150--BYPASS @ 96TH ST		<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AC	AC	AC	<b>18</b>
Year Installed	1959	1959	1989	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	4,200	4,200	4,200	<b>21</b>
Pump Motor or Standby Engine Mfr	AC	US	AC	<b>22</b>
Year Installed	1959	1998	1989	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	250	250	150	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	116TH & ROGERS TANK	84TH & NATIONAL TANK	16TH & LAPHAM RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1967	1993	1960	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	154	128	0	9
				10
Total capacity in gallons (actual)	1,500,000	1,500,000	4,000,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?			N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	493,828	0	0	0	493,828	1
M	D	8.000	305,548	0	0	0	305,548	2
M	D	10.000	6,229	0	0	0	6,229	3
M	D	12.000	198,085	0	0	0	198,085	4
M	D	16.000	57,822	0	0	0	57,822	5
M	T	16.000	4,462	0	0	0	4,462	6
A	T	24.000	1,216	0	0	0	1,216	7
M	T	24.000	15,875	0	0	0	15,875	8
A	T	30.000	10,652	0	0	0	10,652	9
Total Within Municipality			1,093,717	0	0	0	1,093,717	
M	T	30.000	5,865	0	0	0	5,865	10
Total Outside of Municipality			5,865	0	0	0	5,865	
Total Utility			1,099,582	0	0	0	1,099,582	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,744	0	8	0	6,736	21	1
M	0.750	7,025	0	0	0	7,025		2
L	1.000	1	0	0	0	1		3
M	1.000	4,026	0	0	0	4,026	2	4
L	1.250	1	0	0	0	1		5
M	1.250	302	2	0	0	304		6
M	1.500	370	0	0	0	370	2	7
L	1.500	5	0	0	0	5		8
L	2.000	25	0	1	0	24		9
M	2.000	467	7	0	0	474	2	10
M	3.000	68	0	0	0	68	2	11
M	4.000	98	3	0	0	101	2	12
M	6.000	198	3	0	0	201		13
M	8.000	181	1	0	0	182		14
M	10.000	1	0	0	0	1		15
M	12.000	14	0	0	0	14		16
<b>Total Utility</b>		<b>19,526</b>	<b>16</b>	<b>9</b>	<b>0</b>	<b>19,533</b>	<b>31</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,407	450	455	0	17,402	911	1
0.750	1,765	49	34	0	1,780	93	2
1.000	412	28	23	0	417	16	3
1.250	28	0	2	0	26	0	4
1.500	284	4	1	0	287	109	5
2.000	131	0	1	0	130	99	6
3.000	58	0	0	0	58	58	7
4.000	29	0	0	0	29	29	8
6.000	16	0	0	0	16	16	9
8.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>20,131</b>	<b>531</b>	<b>516</b>	<b>0</b>	<b>20,146</b>	<b>1,332</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	15,736	1,244	20	5	0	397	17,402	1
0.750	1,619	88	2	1	0	70	1,780	2
1.000	19	323	12	16	0	47	417	3
1.250	0	24	2	0	0	0	26	4
1.500	3	215	17	13	0	39	287	5
2.000	0	86	13	13	3	15	130	6
3.000	0	40	1	13	0	4	58	7
4.000	0	9	12	8	0	0	29	8
6.000	0	3	3	8	0	2	16	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>17,377</b>	<b>2,032</b>	<b>83</b>	<b>77</b>	<b>3</b>	<b>574</b>	<b>20,146</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,609	52	52		2,609	2
<b>Total Fire Hydrants</b>	<b>2,609</b>	<b>52</b>	<b>52</b>	<b>0</b>	<b>2,609</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 886

Number of distribution system valves end of year: 3,211

Number of distribution valves operated during year: 845

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Number of Private Fire customers is 242, but several customers have multiple lines. The total number of private fire lines is 286.

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### Sales for Resale (Acct. 466) (Page W-03)

Utility does not sell for "re-sale"

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### Water Operation & Maintenance Expenses (Page W-05)

"Meter Expenses" decreased approximately 28% compared to 2001. This decrease can be attributed to the fact that the Water Utility is ahead of schedule on its meter change-out program. The Utility currently follows a ten-year change-out program. In 2001, most meters that were 10 years old had already been changed. As a result, the Utility did approximately half as many meter change-outs in 2001 compared to 2000. Resources that were previously devoted to change-outs (i.e. Meter Expenses) were reallocated to rebuilding/refurbishing existing meters, rather than the Utility buying new meters. These expenses were charged to PSC account 676 "Maintenance of Meters", which explains the 78% increase in that account.

"Maintenance of Distribution Reservoirs and Standpipes" increased approximately 200% in 2001 due to a mildew problem that developed on both of the Utility's elevated tanks. This problem resulted in the Utility hiring an outside firm to clean the tanks.

"Maintenance of Transmission and Distribution Mains, Services, and Hydrants (Accounts 673, 675, and 677) all increased significantly during 2001 compared to 2000. This change is the result of a new time reporting system that was implemented in 2001 to more specifically identify what type of work is being done by our field crews. In the past, much of the labor associated with these items was capitalized because the Utility was getting insufficient information back from the field crews regarding how to classify their time. The new time reporting system provides more detail which allows the Utility to better distinguish between maintenance activities and capital improvement activities.

"Employee Pensions and Benefits" increased approximately 19% in 2001 as a result of the continuing large increases in Health Insurance Premiums. Unfortunately, these large increases have been the trend in this industry for the last several years. Utility employees are on the same insurance plans provided to all City of West Allis employees. The increase for the Water Utility is consistent with the increase incurred by the rest of the City.

"Maintenance of General Plant" was approximately 38% lower in 2001 compared to 200. The decrease was due to the fact that in 2000, minor improvements were made to the Utility's warehouse storage site. Since no comparable projects were done in 2001, "Maintenance of General Plant" would naturally decrease.

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### Property Tax Equivalent (Water) (Page W-07)

Other Tax Rate-Non-local is levied by the Milwaukee Metropolitan Sewerage District

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

1. The utility maintains subaccounts for Transmission Mains and Distribution Mains. Details are as follows:

**Transmission Mains:**

Beg Balance = \$1,260,369  
Additions = \$ 140,119  
Retirements = \$ 0  
End Balance = \$1,400,487

**Distribution Mains:**

Beg Balance = \$11,043,954  
Additions = \$ 13,822  
Retirements = \$ 0  
End Balance = \$11,057,775

Significant additions during the year for mains, services, meters, and hydrants are supported by schedules W-17 through W-20. You will note, however, that schedule W-17 (Water Mains) indicates no additional feet of water main were added during 2000. The dollar amount of additions represent 5 new valves that were added to existing distribution mains, and 3 new 24" valves that were added/replaced to existing transmission mains. As a result, the cost of these additional valves is shown as additional "plant in service", but no additional feet were actually added to the distribution or transmission systems.

Other additions to note include the addition of a service drive and corresponding landscaping for the Elevated Tank at S. 116th Street & W. Rogers Street. Also indicated on schedule W-8 is a significant addition and retirement in Account 396 (Power Operated Equipment). The utility purchased a new Backhoe/Loader for approximately \$125,000 and retired/sold an old one.

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### Accumulated Provision for Depreciation - Water (Page W-10)

The Utility maintains subaccounts for Accumulated Depreciation for Transmission Mains and Distribution Mains. Details are as follows:

**Transmission Mains:**

Beginning Balance = \$335,277  
2001 Depreciation = \$ 12,373  
Ending Balance = \$347,650

**Distribution Mains:**

Beginning Balance = \$2,242,153  
2001 Depreciation = \$ 102,773  
2001 Removal Costs = \$ -5,250  
Ending Balance = \$2,339,676

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

As explained in the footnote for schedule W-08, no additional feet of water main were added to the transmission or distribution systems during 2000. You will not however, that schedule W-08 indicates "additions" of \$153,940. This amount represents 5 new valves that were added to existing distribution mains and 3 new 24" valves that were added/replaced to existing transmissior mains.

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### Water Services (Page W-18)

New services are primarily financed through borrowings (Debt Issues) and Utility Earnings. When a private owner hires his own plumber to establish service, Schedule Cz-1 is used.

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### Hydrants and Distribution System Valves (Page W-20)

The Utility recognizes that their valve exercising and hydrant operating programs do not comply with PSC 185.87. The main reason for this has beer difficulty ensuring that records of actual valves exercised and hydrants operated were properly and timely recorded. The development of the Utility's GIS database and mapping is expected to be completed by mid-2002. In anticipation of this project's completion, the Utility has already begun implementing procedures that should allow us to keep better records on valve exercising and hydrant operation. Specifically, this information will be tracked in electronic databases linked to the GIS system, rather than on card files as has been the practice in the past.

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